

## CENTRAL INTELLIGENCE AGENCY

## INFORMATION REPORT

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SUBJECT	Functions of a Chief Accountant in Industrial Enterprises 25X1A	DATE DISTR.	6 April 1954
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THE SOURCE EVALUATIONS IN THIS REPORT ARE DEFINITIVE.  
THE APPRAISAL OF CONTENT IS TENTATIVE.  
(FOR KEY SEE REVERSE)

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SOURCE: 

1. The chief accountant is appointed to an enterprise by the district administration of the branch of industry concerned, frequently without consultation with the director of the enterprise. His certificate of nomination, based on a special ordinance, establishes him as chief accountant of the enterprise and fixes his grade and salary.
2. The chief accountant is a part of the management of the enterprise and is the independent financial manager and comptroller of the enterprise. He is subordinate to the general director in matters of working regulations and other administrative matters, but in financial and all other professional matters he is subordinate only to the chief accountant of the district industrial administration. The general director cannot hire or fire staff members of the accounts and financial department without the chief accountant's concurrence nor can he independently increase their salary or grant them leave of absence.
3. The chief accountant must submit to the district management the monthly "Harmonogram" (detailed work dispositions) for the accounts department (Rachunkowosc), in which he assigns each member of his staff an exact program with precise dates.
4. The chief accountant is responsible for the pay office and cash. He can make payments up to 100 zloty in cash without confirmation by the director. Checks must be signed by both the director and the chief accountant. The director cannot order a payment without the chief accountant having initialled it. If the latter refuses to comply, if for example he thinks it counter to the production plan, the director can give a second written payment directive which the chief accountant must execute. But in such cases the chief accountant is free from responsibility and must report the matter to his superior district management. However, he must not comply with the second directive if he suspects a criminal manipulation, and he must report such a case to his superiors and possibly to the local (municipal) financial department. Manipulations of this type are very frequent and on a large scale in Poland, particularly fictitious expenses for

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raw materials which are not received. Despite frequent revisions, the irregularities are difficult to detect, and the revisors themselves are usually willing to participate in the transaction. This is not the case, however, with top state control personnel who all appear to be conscientious.

5. All documents and vouchers for the bank must be signed by both the chief accountant and the director.
6. The chief accountant is responsible for submitting the proper bills punctually to the customers and for collecting the amounts due, particularly in transferring the claims properly to the bank for collection. He must countersign all documents relating to finances of the enterprise, even if they are signed by a department manager or other official.
7. He is responsible for the balance sheets, production reports, and must see that stock takings are made by the proper dates. He can demand any pertinent information from the official in charge. On the 10th of each month he must draw up a short financial report of the preceding month.
8. The chief accountant is responsible for remitting the current government profit payment and the turnover tax. He usually does this by transferring the amounts from the current bank account of the enterprise to the account of the particular government institution which may be kept by the same bank.
9. He must see that the limits of the plan are not exceeded. He issues the order to reduce the stock of finished products or to sell certain quantities within a time limit. He must keep current with his financial dispositions.
10. The salary of every technical, administrative, and clerical employee consists of a basic salary and a premium which varies from 30 to 60 percent of the basic salary. The premiums are confirmed every month in their variations by the District Management of the Local Industries.
11. The premium of the technical personnel (general director, technical director, planning director, department heads, engineers) is dependent upon the fulfillment of the plan. Accounting and financial staff personnel receive their premiums for the correct and punctual completion of the balance sheet, the reports, and the other works entrusted to them. The basis for their monthly premiums is the quarterly (net profit) balance.
12. The premium of the chief accountant is 50 percent of his basic salary, and that of his staff is 40 percent. He can withhold the premium from any member of his staff whose work he considers unsatisfactory. A notation to this effect must be contained in the monthly confirmation to the district authority.
13. The interests of the technical staff and those of the accounting staff do not always correspond under the system of premiums. The technical staff must achieve the fulfillment of the plan under all circumstances, while the chief accountant and his staff must see to it that the limits of the plan are observed.

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